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(54) **ENCODING/DECODING AUDIO AND/OR SPEECH SIGNALS BY TRANSFORMING TO A DETERMINED DOMAIN**

(71) Applicant: **SAMSUNG ELECTRONICS CO., LTD.**, Suwon-si (KR)

(72) Inventors: **Eun-mi OH**, Seongnam-si (KR); **Chang-young SON**, Gunpo-si (KR); **Ki-hyun CHOO**, Seoul (KR); **Jung-hoe KIM**, Seoul (KR)

(73) Assignee: **SAMSUNG ELECTRONICS CO., LTD.**, Suwon-si (KR)

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(57) **ABSTRACT**

A method and apparatus to encode and/or decode a speech signal and/or an audio signal. The apparatus includes a first domain transforming unit, a frequency domain encoding unit, and a multiplexing unit to encode the speech signal and/or an audio signal. The apparatus includes a demultiplexing unit, a frequency domain decoding unit, and a second domain inverse transformation unit to decode the speech signal and/or the audio signal. The method and apparatus are capable of effectively encoding or decoding all of a speech signal, an audio signal, and a mixed signal of a speech signal and an audio signal, and improving the quality of sound by using a small number of bits.

